

but the dues were continued to be paid by the Government or the subsequent registry holder to the persons concerned. As regards the payment of those dues, the Hon'ble Mr. Ramiengar, a former Dewan of Travancore, had suggested that it should be made from the Government treasuries and that the *pattadars* should be asked to pay to the Sirkar the whole tax provided in their *pattas*.

For the foregoing reasons, the member said that it would be advantageous if the payment of *tiruppuvaram* be arranged through Government agency. It was also necessary to rectify speedily all mistakes which were committed at the last Settlement and which had resulted in the reduction or omission of pre-Settlement *tiruppuvarams* and for this, he suggested the adoption of the following measures :—

(1) The *jenmies*, to whom *tiruppuvarams* are due, should be asked, by a notification, to submit, within a period of six months, to the Tahsildars concerned, statements showing the situation, area, etc., of the lands on which the *tiruppuvarams* were charged and the amounts of *tiruppuvaram* provided at the last Settlement and also to present formal applications claiming the amounts due according to the pre-Settlement records.

(2) The Tahsildars should entertain such applications, enter them in a special register to be opened for the purpose, make enquiries and report results to the Government for decision. The *pattas* and other records should be corrected in accordance with the Government decision and arrangements made for the payment of the dues.

(3) In cases where the payment of *tiruppuvaram* was provided for in money, money payments should be continued ; but where paddy payments were provided, they should be made in money at the *nirak* rate prevailing at the end of year. If claimants failed to appear to accept payments on the due date, the dues should be sent by money order or it should be ruled that the money due will not bear interest after the due dates.

DEWAN'S REPLY : Mr. Nilakanta Pillai, let me assure you that the Government are alive to the necessity for the correction of mistakes that have been made in connection with the *tiruppuvaram* and are doing all they can to make the tax more easily payable. But the inconveniences you so eloquently described are inevitable in the case of some of these ancient forms of tenures ; and the mode of payment of a tax which has been surviving for ages is not easy to abolish in a day. I say, whenever it is possible, the Government are making the payment of tax easier in the case of *tiruppuvaram*. More than that it is not at present possible to do. But you must also bear in mind that, when a man agrees to take up land under a particular tenure knowing full well what he is doing, we must assume that he is prepared to put up with this little inconvenience in the matter of payment of the tax. Possibly, when the next Settlement comes, this question of the manner of payment may be taken up for re-adjustment or possibly abolition altogether.

DEWAN : I have just received a telegram from our former Dewan, Mr. Krishnan Nair, sending his hearty greetings to the Assembly.

4. Change of kist months from Tulam and Vrischikam, and Meenam and Medam, to Vrischikam and Dhanu, and Edavam and Mithunam, respectively.

MR. MUTTUMPERUMAL PILLAI SUBRAHMANYA PILLAI (*Member, Neduvangad taluk*) said that most people in the Neduvangad taluk were either cultivators of paddy lands or owners of cocoanut and pepper farms, that it was in the months of Vrischikam, Dhanu, Edavam and Mithunam that proper prices were obtained for paddy, pepper and cocoanuts and that, therefore, those months should be fixed as the *kist* months, instead of Tulam and Vrischikam, and Meenam and Medam. The change would not in any way inconvenience the Government, but would, on the other hand, be highly beneficial to the ryots.

According to the *pattas* issued to the ryots, the tax payable in kind need be paid only on any date between Chingam and Vrischikam so far as the Kanni crop was concerned and on any date between Makaram and Medam.

so far as the Kumbham crop was concerned. The amount of tax payable in money, had to be paid in the past only before the close of Edavam. It was only in the month of Mithunam, when the collection accounts were closed, that proceedings used to be taken against the defaulters. But, under the existing rules, demand notices were issued if and when the payment of any of the instalments of tax was defaulted. That caused great hardship to the ryots. The time for payment of tax in respect of the Kanni crop should therefore be extended up to the end of Makaram and that for payment of the tax in respect of the Kumbham crop should be extended up to the end of Edavam and proceedings should be taken against the defaulters only after the close of Edavam. If this suggestion was not acceptable, the *kist* months should be changed to Vrischikam and Dhanu and Medam and Edavam as in the Quilon Division.

The member next emphasised the need for a Munsiff's Court at Neduvangad and requested that early orders might be issued on the subject.

Lastly, he invited the Dewan to visit the Neduvangad taluk in view to ascertain local conditions.

DEWAN'S REPLY: Mr. Subrahmanya Pillai, I do not think we can alter the number of times in the year during which *kist* has to be paid. But, if the Peishkar will recommend a change of the months, if he considers it necessary, the Government will be prepared to sanction a suitable alteration.

I do not know what the High Court's recommendation is in regard to the opening of a Munsiff's Court at Neduvangad and one of the Secretariat officers has gone to the Secretariat to see if there are any files on the subject; but I am afraid he may not come back in time for me to reply. So you have to leave it there. (Laughter.)

I am not quite sure whether it is my presence in Neduvangad or the benefits that may follow from it that you want. However, I shall come and see you all at Neduvangad. As to what benefits you are going to get, we shall have to wait and see.

5. Revenue Collection.

MR. K. KESAVAN UNNITTAN (*Member, Kunnattur taluk*) spoke about the losses caused to the ryots in following the present mode of recovery of land revenue. He pointed out that, under the existing rules, if the payment of any instalment of tax was not made before the 15th of the *kist* month, demand notices were issued to the *pattadars*, and if the notices were not complied with, the moveable or immoveable properties of the defaulters were attached and sold in auction. In many cases, the lands on which tax was demanded might have been alienated either by sale, mortgage or otherwise and *pokkuwaravu* work might not have been done properly, with the result the persons in actual possession of the land often got no notice of the sale. The service of the notices was also not done according to law.

The fee of four chackrams fixed for a demand notice was high. The member quoted an instance where a notice was issued to a person who had to pay only a tax of 7½ chs. This question was discussed by the Legislative Council in connection with the passing of the Land Revenue budget for 1101 and it was then suggested that the fee should be reduced to one chackram. This amount, in the member's opinion, was much more than the cost of paper and printing and of serving the notice.

The discontinuance of the practice of house to house collection of tax did not in any way appreciably reduce the work of the *pakuthi* staff but really increased their work in other directions. The amount of arrears, the number of demand notices and the cases of attachment under the Revenue Recovery Regulation had increased. The *pakuthi* peon had to go to the house of the defaulter to serve the demand notice and the *Provertikar* to attach the moveable property or to ascertain whether the immoveable property might be attached. The Tahsildar could not spare the time to go to the locality of each land and sell the same with the result the amount of arrears pending collection increased. To get